

Guidance on the allowable use of IDEA Part B Basic (3-21) and IDEA B Preschool (3-5) grant funds for Early Childhood Education Program Instructional Staff

Below defines what portion of the salary, benefits and related costs for the lead teacher in preschool programs with different groups of children receiving service and the credentials of the staff person providing the instruction can be charged to IDEA-B funds. The language used for the different types of programs is consistent with the Office of Special Education Programs (OSEP) definitions for child count.

Instructional costs for Program Defined as Regular Education Programs:

The Office of Special Education Programs (OSEP) defines a ‘**Regular Early Childhood Education (ECE) Setting**’ as a program that **includes at least 50% of nondisabled children** (i.e., children not on IEPs). This category may include:

- Public PreK classrooms located in a school or off-campus
- Public PreK partnership classrooms
- Head Start classrooms and Head Start/School district collaborative classrooms
- Private and center-based childcare programs

The portion that can be charged to IDEA-B for these programs that are defined as a “regular” early childhood education program is based on the licensure of the Lead Teacher for the program as shown below.

If the Lead Teacher of a regular early childhood education (ECE) Setting is a licensed Early Childhood Special Educator <u>And</u> at least 50% of children not on IEPs	Chargeable to IDEA-B Funds
	Cost is prorated based on the number of students receiving IEPs to the total number of students in the ECE setting. <i>For example: 5 children on IEPs 10 children not on IEPs 15 Total number of children</i> Formula: $5/15 = 33\%$ of teacher’s FTE charged to special education $10/15 = 67\%$ of teacher’s FTE charged to other funding source
If the Lead Teacher of a regular early childhood education (ECE) setting is dually endorsed in Early Childhood Educator and Early Childhood Special Educator <u>And</u> at least 50% of children not on IEPs	Chargeable to IDEA-B Funds
	Cost is prorated based on the number of students with IEPs to the total number of students in the ECE setting. <i>For example: 5 children on IEPs 10 children not on IEPs 15 Total number of children</i> Formula: $5/15 = 33\%$ of teacher’s FTE charged to special education $10/15 = 67\%$ of teacher’s FTE charged to other funding source

Please note that each regular early childhood program needs to maintain a record of the students receiving services through the early childhood program if any of the costs are being charged to special education sources. This would be a list of the children with entrance dates, exit dates, and an indication of whether the children attended the program full-time or part-time.

Instructional costs for Program Defined as Special Education Programs:

OSEP defines ‘Early Childhood Special Education Program’ (ECSE) as a program that includes **less than 50% nondisabled children** (i.e., children not on IEPs). Early Childhood Special education (EEE) programs include, but are not limited to:

- Early Childhood Special Education classrooms located:
 - in school buildings
 - off campus
 - childcare facilities or Head Start
 - Separate schools or residential facilities

If the Early Childhood Special Educator (EEE) teacher is the lead teacher of Early Childhood Special Education (ECSE) setting <u>And</u> More than 50% children on IEPs	Chargeable to IDEA-B Funds
	100%

Please note that each Early Childhood Special Education program needs to maintain a record of the students receiving services through the program if any of the costs are being charged to special education sources. This would be a list of the children with entrance dates, exit dates, and an indication of whether the children attended the program full-time or part-time.

Instructional costs for Program Defined as Regular Education Programs with itinerant special education service delivery model:

If the regular early childhood educator is the lead teacher of regular early childhood setting (PreK, Head Start, Private Childcare, Community-based childcare, etc.)	Chargeable to IDEA-B Funds
	0%
If the Early Childhood Special Educator (EEE) teacher provides special education services in a regular early childhood setting through an itinerant service delivery model	100% As per student’s IEP

Instructional costs for itinerant special education service delivery model not located in a regular early childhood setting:

- Early Childhood Special Education services are provided:
 - In the home
 - At service provider location (i.e., child does not attend regular early childhood program and only receives speech services in the SLP’s office)

If the Early Childhood Special Educator (EEE) teacher provides special education services through an itinerant service delivery model to children in other locations (outreach, home, hospital, clinic, etc.)	Chargeable to IDEA-B Funds
	100% As per student’s IEP